

**ACNT 1303.151
SPRING 2017 SYLLABUS**

COURSE TITLE: ACNT 1303 INTRODUCTION TO ACCOUNTING I--ONLINE

Online Disclaimer: This is to notify you that materials you may be accessing in chat rooms, bulletin boards or unofficial Web pages are not officially sponsored by South Plains College. The United States Constitution rights of free speech apply to all members of our community regardless of the medium used. We disclaim all liability for data, information or opinions expressed in these forums.

INSTRUCTOR: Krishna Hoelscher, Instructor in Accounting – Business Admin. Dept.

OFFICE: Levelland Campus, Technology Center #104-D

OFFICE HOURS: MW 8-9:00 a.m.; TTH 1:30-3:00 p.m.; F: 8:30-11:30 a.m. and by appointment

TELEPHONE: 806-716-2244

COURSE ADDRESS: <http://southplainscollege.blackboard.com/>

ONLINE CLASS E-MAIL

ADDRESS: Please use the email option on the "Homepage" control panel within Blackboard for **all** correspondence with me for this course.

E-MAIL: khoelscher@southplainscollege.edu
(Use this address for an emergency backup only)

COURSE DESCRIPTION: This course is a study of analyzing, classifying, and recording business transactions in a manual and computerized environment. Understanding the complete accounting cycle and preparing financial statements, bank reconciliation, and payroll are emphasized. Basic accounting concepts for a sole proprietorship are applied to a personal service enterprise and a merchandising business.

COURSE LEARNING OUTCOMES: The student will define accounting terminology; analyze and record business transactions in a manual and computerized environment; complete the accounting cycle; prepare financial statements; and apply accounting concepts related to cash and payroll. The student will complete a simulation for a personal service enterprise and a merchandising enterprise.

COURSE STRUCTURE:

Blackboard -We will use Blackboard for this course. All communication and grades will be conducted through Blackboard.

Your initial Blackboard username will be your first initial, last name and last four digits of your student ID. Your initial password will be your Campus Connect PIN number.

For example:

John Smith, Student ID 123-44-5566, Campus Connect PIN 7986

Blackboard Username: jsmith5566

Blackboard Password: 7986

The first time you log in, you will be required to change your password. Please change it to something that's easy to remember and write it down in a safe place. Do not – under any circumstances – give your username and/or password

to anyone else or allow anyone to log in to your Blackboard account. Doing so will be viewed as academic dishonesty and action will be taken accordingly.

If the online environment is new to you or if you have problems of any nature, please do not let yourself become overwhelmed or spend hours of your time trying to figure out how to access something. If you need technical support for Blackboard, please contact the Instructional Technology Department at blackboard@southplainscollege.edu. You have many resources available to you for help and you can also contact me by e-mail, telephone, or come by my office. You can also go to <http://help.blackboard.com/student/index.htm> to access the student's instructional guide to Blackboard.

TEXTBOOK:

Note: This textbook and supporting materials are available through the publisher's website, www.myaccountinglab.com, at the SPC Bookstore, OR the Levelland/Reese SPC Campus website, <http://www.sp-levbookstore.com> .

**College Accounting*, Slater, 13th Ed., Pearson, Chapters 1-25

*MyAccountingLab Instant Access Code (**MUST have an Access Code for this course, as you will complete your homework through a website**)

ISBN 9780134089041-Unbound textbook AND MyAccountingLab Access Code Included
ISBN 9780133792973- MyAccountingLab Access Code and E-Text

YOUR OPTIONS ARE:

1) BUY THE BUNDLE OF THE UNBOUND TEXT BOOK WITH THE ACCESS CODE INCLUDED AT THE BOOKSTORE OR THROUGH THE PEARSON MYLAB WEBSITE.

OR...

2) YOU CAN BUY JUST THE PEARSON MYLAB NOW INSTANT ACCESS CODE THROUGH the SPC bookstore OR myaccountinglab.com. IF, you choose this option, the code does include an E-Book (PDF) of the textbook that you can print! But you must have a good printer at home for this option, as SPC computer labs do not allow printing of E-Books. DO NOT recommend just getting the code by itself, as it is harder to study accounting without a physical book. But if you must, this option is available to you if needed.

NOTE: This textbook will be used for BOTH ACNT 1303 and 1304. When you purchase the Access Code, it is good for one year.

COMPUTER REQUIREMENTS: No particular brand of computer is recommended. It is the responsibility of the student to make sure that they have the necessary computer resources, skills, and prerequisite to take this class. Students are not required to purchase their own computer, but must have access to one that meets the requirements given below. There are computer labs available for student use on the Levelland, Lubbock ATC, and Reese Center campuses.

Hardware: The course is a PC-based course. Please do not try to use a MAC computer system to complete this course.

MINIMUM computer hardware requirements are:

IBM PC compatible 233 MHz Pentium computer minimum; 350 MHz Pentium II higher is recommended.

Windows XP/2000/ME/98.

Microsoft Internet Explorer 6.0 and Internet access.

Machines: Pentium-90 with at least 32 Megabytes of memory, a minimum 2 Gigabyte hard-drive, and monitor. (Contact me if you are unsure about the specifications of your computer)

Operating System: Your computer has to be running one of the following operating systems in order to complete the requirements for this course.

Microsoft Windows 7, XP, ME, NT, 2000, 98

Software: Applications needed to complete the requirements for this course are:

Microsoft Word and Excel 2003 or later

In order to access the course, a Web browser is necessary. You need to use Internet Explorer 5.x or later, Mozilla Firefox, or Google Chrome.

You will have to enable JavaScript in your browser to be able to utilize all the functionality available in Blackboard. If you are not sure how to enable JavaScript, please go the SPC Online Web site at <http://www.southplainscollege.edu/online/students/studentguide/index.htm> for instructions.

Internet Access: The computer you are using must be able to connect to the Internet and allow you to browse the World Wide Web. E-mail access is required to communicate with your instructor. To test for the ability to browse the Web, a computer must be able to visit these sites:

<http://southplainscollege.blackboard.com/>
<http://www.pearsonmylabandmastering.com/northamerica/myaccountinglab/>

Please test your computer to make sure that you can access these sites.

To be able to participate in this online course, a student needs to have the following abilities:

- ☐ Typing skills
- ☐ Basic word processing skills
- ☐ Know basic functionality of a computer and how to do basic troubleshooting
- ☐ Know how to connect to the Internet
- ☐ Know basics of how the Internet works and how to search and conduct research using the Internet
- ☐ Know how to compose, reply to, and e-mail messages
- ☐ Know how to attach and open documents in an e-mail message
- ☐ Have basic file management skills
- ☐ Know how to save and delete documents

SPECIFIC COURSE INFORMATION AND REQUIREMENTS:

Attendance Policy: Even though this is an online class, students still have to access the course on a regular basis. The Blackboard software used to manage this online course tracks student logins, tracking when and where the student has been in the course. Accessing this course on a regular basis is extremely important in order to meet the objectives of this course. You will feel more at ease with the materials if you stay in touch with what is going on. **Minimum log in for the course is at least four (4) days per week. Additionally, you should not let more than 72 hours pass without logging in.**

Withdrawal Policy: If for any reason the student is unable to complete the course requirements, it is the student's responsibility to initiate their own withdrawal by the last drop date for the semester. An administrative drop by the instructor in this course will, in most cases, result in the student receiving an "F" (not an "X"). **Last day to drop a course is April 27, 2017.**

Assignment Policy: Students are required to complete reading assignments, homework assignments, and exams as

assigned by the instructor. Chapters and assigned course content needs to be read prior to completing assignments. Students will be allowed to drop one homework grade at the end of the semester. **Assignments are due by 4:00 p.m. on the date posted on the course schedule/calendar. Please note that late work/assignments will not be accepted.**

All completed chapter assignments will automatically be submitted through MyAccountingLab— sign on instructions for this website will be posted on Blackboard in the first week of the semester.

Examination Policy: Exams will be conducted online. This allows you to receive your score immediately after you complete the exams. You are not required to come to campus to take them. They will be conducted using the MyAccountingLab software. Exams will have a **time limit** which will be posted in MyAccountingLab. Exams will be scheduled in the appropriate week and deadlines for completing the exams will be posted on the Blackboard Semester Schedule. **No makeup exams will be allowed.** A comprehensive exam will be given during final exam week, which will focus on major components of the course.

If you have special needs for taking tests, please contact me or special services the first week of classes. (Refer to Special Services Information under Other Policies in this syllabus.)

Grading Policy/Procedures:

Grades will be determined according to the following scale:

A (90-100); B (80-89); C (70-79); D (60-69); F (0-59)

The final course grade will include:

Exams (4 Exams, 1 Final Exam)	50%
Homework Average (lowest grade dropped)	20%
Quiz Average (lowest grade dropped)	20%
Mini-Practice Problem Set	10%

All regular exams will be worth 100 points each. The comprehensive final exam will be worth 100 points. The final exam will be optional (unless you have missed a previous exam) and may be used to replace one of the previous four exam grades if it will improve a student's overall score. A score of "0" due to missing an exam WILL NOT be replaced.

Late assignments will not be accepted!! If a student is absent on a day that a test is given, **he or she will not be allowed to make up the test unless arrangements are made PRIOR to the test day.**

Open Computer Labs: There is an Open Computer Lab located on the Levelland campus in the Technology Center. It is available to all students Monday – Thursday from 8:00 a.m. – 8:00 p.m. and Friday from 8:00 a.m. – 12:00 p.m. Students wanting to use the computers at the Reese Center or the Byron Martin ATC will have to check with those campuses to determine their policy for open labs.

Technical Problems/Support: If you are having computer problems, please start with the Help link on your Blackboard homepage. Please remember that it is your responsibility to have a backup plan if your computer goes down. **Do not wait until it is a crisis situation. Do not wait until the last minute to turn assignments in, or you may have problems!** If you lose your assignments due to a computer crash, or any other situation, there is nothing I can do about it. Make sure you finish your Cengage assignments in a timely manner and DO NOT wait until the last minute!

OTHER POLICIES:

Academic Integrity: It is the aim of the faculty of South Plains College to foster a spirit of complete honesty and a high standard of integrity. The attempt of any student to present as his or her own any work which he or she has not honestly performed is regarded by the faculty and administration as a most serious offense and renders the offender liable to serious consequences, possibly suspension. Students should refer to the SPC General Catalog policy regarding consequences for cheating and plagiarism.

Dishonesty in any form in this class will result in immediate dismissal and an "F" as the final grade.

Student Conduct: Rules and regulations relating to the students at South Plains College are made with the view of protecting the best interests of the individual, the general welfare of the entire student body and the educational objectives of the college. A high standard of conduct is expected of all students. Students should refer to the SPC General Catalog policy regarding student conduct.

ACCOMMODATIONS: EQUAL OPPORTUNITY: South Plains College strives to accommodate the individual needs of all students in order to enhance their opportunities for success in the context of a comprehensive community college setting. It is the policy of South Plains College to offer all educational and employment opportunities without regard to race, color, national origin, religion, gender, disability or age.

DISABILITIES STATEMENT:

Students with disabilities, including but not limited to physical, psychiatric, or learning disabilities, who wish to request accommodations in this class should notify the Disability Services Office early in the semester so that the appropriate arrangements may be made. In accordance with federal law, a student requesting accommodations must provide acceptable documentation of his/her disability to the Disability Services Office. For more information, call or visit the Disability Services Office at Levelland (Student Health & Wellness Office) 806-716-2577, Reese Center (Building 8) 806-716-4675, or Plainview Center (Main Office) 806-716-4302 or 806-296-9611.

DIVERSITY: In this class, the teacher will establish and support an environment that values and nurtures individual and group differences and encourages engagement and interaction. Understanding and respecting multiple experiences and perspectives will serve to challenge and stimulate all of us to learn about others, about the larger world and about ourselves. By promoting diversity and intellectual exchange, we will not only mirror society as it is, but also model society as it should and can be.

ELECTRONIC ASSIGNMENTS: This class will involve the use of the Internet and some access to discussion groups, forums, bulletin boards, e-mail programs and/or chat rooms in order to complete the objectives of this class. Topics assigned by the instructor will be relevant to the objectives of this course.

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